

# GRI G4 content index

[G4-32]

## Strategy and analysis

Indicator	Section of the Report	Global Compact principles	Comments
G4-1	Statement from the most senior decision-maker of the organisation (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and the organisation's strategy for addressing sustainability		

## Organisational profile

Indicator	Section of the Report	Global Compact principles	Comments
G4-2	Description of key impacts, risks, and opportunities		
G4-3	3 Name of the organisation		
G4-4	Overview of our organisation		
G4-5	Location of the organisation's headquarters		
G4-6	Number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report		
G4-7	Nature of ownership and legal form		
G4-8	Markets served (geographic breakdown, sectors served, and types of customers)		

	breakdown, sectors served, and types of customers and beneficiaries)	organisation	
G4-9	Scale of the organisation	Our performance – Discussion of the LOTOS Group’s financial position Employment at the LOTOS Group in figures	
G4-10	Total number of employees by employment contract and gender	Employment at the LOTOS Group in figures	
G4-11	Percentage of total employees covered by collective bargaining agreements	Employment at the LOTOS Group in figures	
G4-12	Organisation’s supply chain	The LOTOS Group’s external impacts along the entire supply chain	
G4-13	Significant changes during the reporting period regarding the organisation’s size, structure, ownership, or its supply chain Overview of our organisation	Key information about the organisation	No significant changes
G4-14	Explanation of whether and how the precautionary approach or principle is addressed by the organisation	Risk management	
G4-15	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses	Trading and other partners Dialogue with social partners	Additional information on external initiatives undertaken by the LOTOS Group is available <a href="#">on our website</a>
G4-16	Memberships of associations (such as industry associations) and national or international advocacy organisations	Trading and other partners Awards and distinctions in the HR area	Additional information on external initiatives undertaken by the LOTOS Group is available <a href="#">on our website</a>

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## Identified material aspects and boundaries

Indicator		Section of the Report	Global Compact principles	Comments
G4-17	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures	Transparency and consistency in disclosure of non-financial data		
G4-18	Process for defining the report content and the aspect boundaries and how the organisation has implemented the reporting principles for defining report content	Process of defining the report content		
G4-19	Material aspects identified in the process for defining report content	Process of defining the report content		
G4-20	Aspect boundary within the organisation for each material aspect			All aspects have been identified as material in terms of activities and impact of all or certain Grupa LOTOS companies. The relevance for selected companies has been appropriately marked in the report.
G4-21	Aspect boundary outside the organisation for each material aspect			The indicator has been reported except for emissions intensity ratio – it has not been included because of incomparability of data between the companies.
G4-22	Effect of any restatements of information provided in previous reports, and the reasons for such restatements			No restatements were made.
G4-23	Significant changes from previous reporting periods in the scope and aspect boundaries	Transparency and consistency in disclosure of non-financial data		

## Stakeholder engagement

Indicator		Section of the Report	Global Compact principles	Comments
G4-24	List of stakeholder groups engaged by the organisation	Who do we engage with and why?		
G4-25	Basis for identification and selection of stakeholders with whom to engage	Who do we engage with and why?		
G4-26	Organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process	Who do we engage with and why?		
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting	Process of defining the report content		

## Report profile

Indicator		Section of the Report	Global Compact principles	Comments
G4-28	Reporting period for information provided	Transparency and consistency in disclosure of non-financial data		
G4-29	Date of most recent previous report	Transparency and consistency in disclosure of non-financial data		
G4-30	Reporting cycle	Transparency and consistency in disclosure of non-financial data		
G4-31	Contact point for questions regarding the report or its contents	Contact details		
G4-32	GRI content index	GRI content index		
G4-33	Organisation's policy and current practice with regard to seeking external assurance for the report			The Report has not been externally assured

## Governance

Indicator		Section of the Report	Global Compact principles	Comments
G4-34	Governance structure of the organisation, including committees of the highest governance body	Ethics and corporate governance		
G4-38	Composition of the highest governance body and its committees	Ethics and corporate governance		
G4-39	Information whether the Chair of the highest governance body is also an executive officer	Ethics and corporate governance		

## Ethics and integrity

Indicator		Section of the Report	Global Compact principles	Comments
G4-56	Organisation's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics	Ethics and corporate governance		
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organisational integrity, such as helplines or advice lines	Ethics and corporate governance		
G4-58	Reporting concerns about unethical or unlawful behavior, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines	Ethics and corporate governance		

## Economic aspect

Indicator		Section of the Report	Global Compact principles	Comments
ECONOMIC PERFORMANCE		Our performance – discussion of the LOTOS Group’s financial position		
<b>G4-EC1</b>	Direct economic value generated and distributed	Our performance – discussion of the LOTOS Group’s financial position		
MARKET PRESENCE		The LOTOS Group – An Employer of Choice		
<b>G4-EC5</b>	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	Facts and Figures About LOTOS Group Employment		
INDIRECT ECONOMIC IMPACTS		Social commitment – addressing important social and environmental issues		
<b>G4-EC7</b>	Development and impact of infrastructure investments and services supported	Sponsorship and patronage Social programmes and campaigns Cooperation and partnership in social initiatives LOTOS Foundation		
<b>G4-EC8</b>	Significant indirect economic impacts, including the extent of impacts	Sponsorship and patronage Social programmes and campaigns Cooperation and partnership in social initiatives LOTOS Foundation		
PROCUREMENT PRACTICES		The LOTOS Group’s external impacts along the entire supply chain		
<b>G4-EC9</b>	Proportion of spending on local suppliers at significant locations of operation	The LOTOS Group’s external impacts along the entire supply chain		
RESERVES		We reduce energy consumption		
<b>OG1</b>	Volume and type of estimated proved reserves and production	Principal activities and performance in 2016 Our environmental performance		

## Environmental aspect

Indicator		Section of the Report	principles	Comments
MATERIALS		We reduce energy consumption		
G4-EN1	Materials used by weight or volume	We reduce energy consumption	8	
ENERGY		Our environmental performance		
G4-EN3	Energy consumption within the organisation	Our environmental performance	8	
G4-EN6	Reduction of energy consumption	Our environmental performance	8	The indicator has been reported descriptively only.
WATER		Our environmental performance		
G4-EN8	Total water withdrawal by source	Our environmental performance	8	
G4-EN10	Percentage and total volume of water recycled and reused	Our environmental performance		
BIODIVERSITY		Our environmental performance		
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Our environmental performance	8	
G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	Our environmental performance		
OG4	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	Our environmental performance	8	
EMISSIONS		Our environmental performance		
G4-EN15	Direct greenhouse gas (GHG) emissions	Our environmental performance	8	
G4-EN16	Energy indirect greenhouse gas (GHG) emissions	Our environmental performance	8	
G4-EN18	Greenhouse gas (GHG) emissions intensity	Our environmental performance	8	
G4-20	Emissions of ozone-depleting substances (ODS)	Environmental efficiency		
G4-EN21	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions	Our environmental performance	8	The indicator has been reported except for emissions intensity ratio –

it has not been included because of incomparability of data.

EFFLUENTS AND WASTE

Our environmental performance

<b>G4-EN22</b>	Total water discharge by quality and destination	Our environmental performance	8
<b>OG5</b>	Volume and disposal of formation or produced water	Safety management and industrial failure prevention	
<b>G4-EN23</b>	Total weight of waste by type and disposal method	Our environmental performance	8
<b>G4-EN24</b>	Total number and volume of significant spills	Our environmental performance	8
<b>OG6</b>	Volume of flared and vented hydrocarbon	Our environmental performance	8
<b>OG7</b>	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	Environmental efficiency	8
<b>G4-EN25</b>	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	Environmental efficiency Our environmental performance	8

PRODUCTS AND SERVICES

Environmental efficiency

<b>G4-EN28</b>	Percentage of products sold and their packaging materials that is reclaimed, by category	Environmental efficiency	
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COMPLIANCE

Our environmental performance

<b>G4-EN29</b>	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Our environmental performance	8
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OVERALL

Our environmental performance

<b>G4-EN31</b>	Total environmental protection expenditures and investments by type	Our environmental performance	8
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ENVIRONMENTAL GRIEVANCE MECHANISMS

Our environmental performance

<b>G4-EN34</b>	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	Our environmental performance	
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PRODUCTS AND SERVICES

We reduce energy consumption



<b>OG8</b>	Benzene, lead and sulphur content in fuels	<b>We reduce energy consumption</b>
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## Social aspect: labour practices and decent work

Indicator		Section of the report	Global Compact principles	Comments
EMPLOYMENT		The LOTOS Group – An Employer of Choice		
<b>G4-LA1</b>	Total number and rates of new employee hires and employee turnover by age group, gender and region	Facts and Figures About LOTOS Group Employment	6	
<b>G4-LA4</b>	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	Facts and Figures About LOTOS Group Employment	3	
OCCUPATIONAL HEALTH AND SAFETY		Safety First		
<b>G4-LA6</b>	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	Safety First	6	
TRAINING AND EDUCATION		Career at the LOTOS Group		
<b>G4-LA9</b>	Average hours of training per year per employee by gender, and by employee category	Career at the LOTOS Group	6	
<b>G4-LA11</b>	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	Career at the LOTOS Group	6	
DIVERSITY AND EQUAL OPPORTUNITY		Ethics and corporate governance		
<b>G4-LA12</b>	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Ethics and corporate governance	6	

## Social aspect: society

Indicator		Section of the Report	Global Compact principles	Comments
ANTI-CORRUPTION		Ethics and corporate governance		
<b>G4-S03</b>	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Ethics and corporate governance	10	
<b>G4-S04</b>	Communication and training on anti-corruption policies and procedures	Ethics and corporate governance	10	
<b>G4-S05</b>	Confirmed incidents of corruption and actions taken	Ethics and corporate governance	10	
ASSET INTEGRITY AND PROCESS SAFETY (OG)		Our environmental performance		
<b>OG13</b>	Number of process safety events, by business activity	Our environmental performance		

## Social aspect: product responsibility

Indicator		Section of the Report	Global Compact principles	Comments
CUSTOMER HEALTH AND SAFETY		Our products		
<b>G4-PR1</b>	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Our products	10	
PRODUCT AND SERVICE LABELING		Quality and customer satisfaction		
<b>G4-PR5</b>	Results of surveys measuring customer satisfaction	Dialogue with customers		
FOSSIL FUEL SUBSTITUTES (OG)		We invest in state-of-the-art technologies		
<b>OG14</b>	Volume of biofuels produced and purchased meeting sustainability criteria	We invest in state-of-the-art technologies		